

a first electrode provided on the semiconductor substrate with the intervention of a gate insulation film;

a second electrode provided at least on the first electrode with the intervention of an intermediate insulation film;

at least a pair of impurity regions of a second conductivity type provided in a spaced relation in the semiconductor substrate, at least one of the impurity regions comprising a low concentration impurity region, an intermediate concentration impurity region and a high concentration impurity region sequentially arranged in this order from a region located underneath at least one of the first and second electrodes;

wherein the second electrode extends laterally beyond an edge of the first electrode so that the second electrode is provided over both the first electrode and at least part of at least one of the impurity regions with intervention of the intermediate insulating film; and

wherein the high concentration impurity region is laterally offset from and laterally spaced from the low concentration impurity region in said at least one impurity region.

20. (Amended) A semiconductor device comprising:

a semiconductor substrate of a first conductivity type;

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a first electrode provided on the semiconductor substrate with the intervention of a gate insulation film;

a second electrode provided at least on the first electrode with the intervention of an intermediate insulation film;

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a pair of impurity regions of a second conductivity type provided in a spaced relation in the semiconductor substrate, at least one of the impurity regions comprising a low concentration impurity region, an intermediate concentration impurity region and a high concentration impurity region sequentially arranged in this order from a region located underneath at least one of the first and second electrodes along a horizontal direction of the semiconductor substrate; and

wherein the second electrode extends laterally beyond an edge of the first electrode so that the second electrode is provided over both the first electrode and at least part of at least one of the impurity regions with intervention of at least the intermediate insulating film.

Please add the following new claims:

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22. (New) The semiconductor device of claim 1, wherein the second electrode extends laterally beyond an edge of the first electrode so that the second electrode overlaps each of the first electrode and at least part of said low concentration impurity region and said intermediate concentration impurity region of at least one of said impurity regions of the second conductivity type.

23. (New) A semiconductor device comprising:

a semiconductor substrate of a first conductivity type;

a first electrode provided on the semiconductor substrate with the intervention of a gate insulation film;

a second electrode provided at least on the first electrode with the intervention of an intermediate insulation film;

a pair of impurity regions of a second conductivity type provided in a spaced relation in the semiconductor substrate, at least one of the impurity regions comprising a low concentration impurity region, an intermediate concentration impurity region and a high concentration impurity region sequentially arranged in this order from a region located underneath at least one of the first and second electrodes;

b3 wherein an overlapping width of the first electrode and a first one of said pair of impurity regions of the second conductivity type is different than an overlapping width of the first electrode and a second one of said pair of impurity regions of the second conductivity type; and

wherein the high concentration impurity region is laterally offset from and laterally spaced from the low concentration impurity region in said at least one impurity region.

24. (New) The semiconductor device of claim 1, wherein a distance from (a) an edge of the high concentration impurity region closest to the first electrode to (b) an edge of the intermediate concentration impurity region closest to the first electrode in a first one of said pair of impurity regions of the second conductivity type is different from the

corresponding distance from (a) to (b) in a second of said pair of impurity regions of the second conductivity type.

25. (New) The semiconductor device of claim 20, wherein a distance from (a) an edge of the high concentration impurity region closest to the first electrode to (b) an edge of the intermediate concentration impurity region closest to the first electrode in a first one of said pair of impurity regions of the second conductivity type is different from the corresponding distance from (a) to (b) in a second of said pair of impurity regions of the second conductivity type.

26. (New) A semiconductor device comprising:
a semiconductor substrate of a first conductivity type;
a first electrode provided on the semiconductor substrate with the intervention of a gate insulation film;
a second electrode provided at least on the first electrode with the intervention of an intermediate insulation film;
at least a pair of impurity regions of a second conductivity type provided in a spaced relation in the semiconductor substrate, at least one of the impurity regions comprising a low concentration impurity region, an intermediate concentration impurity region and a high concentration impurity region sequentially arranged in this order;
wherein the second electrode extends laterally beyond an edge of the first electrode so that the second electrode is provided over both the first electrode and at least

part of at least one of the impurity regions with intervention of the intermediate insulating film; and

wherein the high concentration impurity region is spaced apart from the low concentration impurity region in said at least one impurity region.

27. (New) A semiconductor device comprising:

a semiconductor substrate of a first conductivity type;

a first electrode provided on the semiconductor substrate with the intervention of a gate insulation film;

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a second electrode provided at least on the first electrode with the intervention of an intermediate insulation film;

at least a pair of impurity regions of a second conductivity type provided in a spaced relation in the semiconductor substrate, at least one of the impurity regions comprising a low concentration impurity region, an intermediate concentration impurity region and a high concentration impurity region sequentially arranged in said one impurity region in this order from a region located underneath at least one of the first and second electrodes; and

wherein the entirety of the high concentration impurity region is laterally offset from and laterally spaced from the low concentration impurity region in said one impurity region so that the high and low concentration impurity regions are each provided in the same impurity region.